



LOUISIANA SERVE COMMISSION

FY10 AmeriCorps*State Application Packet

RISK ASSESSMENT

**Deadline
November 13, 2009**



Legal Name of Organization: _____

Address: _____

City: _____ State: _____ Zip: _____

1. Indicate whether your organization is a:

☐ Continuing Grantee ☐ New Applicant ☐ Re-competing Applicant

2. Has your organization received Federal funds in the last two years? ☐ YES ☐ NO

If yes:

Grant Year 1: _____ Grant Year 2: _____

Total Dollar Amt: _____ Total Dollar Amt: _____

Contact Name: _____ Contact Name: _____

Telephone: _____ Telephone: _____

Attach a schedule showing the source of any federal dollars previously awarded and the total amount awarded to your organization by granting agencies for the past two fiscal years.

3. Has your entity expended \$500,000 or more a year in federal awards? ☐ YES ☐ NO

4. Has your organization ever received funds from the Corporation for National Service or its direct partners, State Office, Commission, or Learn and Serve America? ☐ YES ☐ NO

If your organization has received Corporation funding in the past, was it:

a. Directly from the Corporation?

If so, specify grant number[s] _____

b. Indirectly through a state commission, nonprofit organization, or university?

If so, specify grant number[s] _____

5. Indicate whether your organization is:

☐ An educational institution ☐ A nonprofit organization
☐ A governmental entity ☐ A Tribe or Territory
☐ Other _____

6. Has a Certified Public Accounting firm audited your organization within the past two years? ☐ YES ☐ NO

7. Please attach a copy of the most recently completed audited financial statement and any A-133 audit or A-128 audit. Management letters are acceptable. (Note: the Commission staff or Internal Auditor may later request more specific information.)

8. Has your organization been granted tax-exempt status by the IRS? ☐ YES ☐ NO

9. If yes, under which section of the IRS Code?

☐ 501(c)(3) ☐ 501(c)(5) ☐ 501(c)(4) ☐ 501(c)(6)
☐ Other _____

10. Please provide a copy of the most recently filed IRS form form 990. ☐ YES ☐ NO

11. Does your organization plan to use existing staff to manage this AmeriCorps program? ☐ YES ☐ NO
If so, provide name and title: _____

12. Do you intend to hire new staff to manage this AmeriCorps program? ☐ YES ☐ NO

13. Does your agency maintain individual personnel files which include up-to-date and current Position Descriptions? **Please attach a sample.** ☐ YES ☐ NO

14. Does your agency have a high turnover rate in sensitive management positions? ☐ YES ☐ NO

15. Does your agency provide personnel with appropriate supervision, including periodic performance reviews? **If so, please provide a copy of the form and state the frequency of those reviews.** ☐ YES ☐ NO

16. Does your agency have written personnel policies that communicate to employees acceptable business conduct, policies on conflicts of interest, etc.? **If yes, attach a copy.** ☐ YES ☐ NO

17. Does your agency have an organizational chart? **If yes, attach copy.** ☐ YES ☐ NO

18. Does your agency have an active Board of Directors? **(Provide a complete list of your board members and list the schedule and/or frequency of the board meetings.)** ☐ YES ☐ NO

19. Does your Board of Directors have an audit committee? ☐ YES ☐ NO

20. Does the Audit Committee have defined duties and responsibilities that are documented in a Board of Director's resolution, policy manual or elsewhere? ☐ YES ☐ NO

21. Does the Board of Directors approve the appointment of the auditors? ☐ YES ☐ NO

FISCAL MANAGEMENT

22. Are there established policies relating to accounting practices, internal controls, fringe benefits, travel reimbursement and personnel policies? ☐ YES ☐ NO

23. Do any of the above policies conflict with regulations applicable to AmeriCorps or AmeriCorps members? ☐ YES ☐ NO

24. Do you have a system to isolate AmeriCorps grant costs? ☐ YES ☐ NO

25. Which of the following best describes your organization's accounting system?

☐ Manual ☐ Automated ☐ Combination

If automated, what type of software do you use? _____

26. How frequently do you post to the general ledger?
☐ Daily ☐ Weekly ☐ Monthly ☐ Other

27. Does your accounting system track the receipt and disbursement of funds separately by each grant or funding source? ☐ YES ☐ NO

28. If your organization is a current grantee, do you prepare financial reports with information directly from accounting system? ☐ YES ☐ NO

29. If your organization is a current grantee, do you use spreadsheets or subsidiary ledgers to complete financial grants reports? ☐ YES ☐ NO
If yes, please specific what information is recorded in this manner:

30. Are common or indirect cost accumulated into cost pools for allocation to projects, contracts and grants? ☐ YES ☐ NO

31. Are the following books of account maintained?

a. General Ledger	<input type="checkbox"/> YES	<input type="checkbox"/> NO
b. Cash Receipts Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
c. Cash Disbursements Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
d. Payroll Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
e. Income Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
f. Purchase Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
g. General Journal	<input type="checkbox"/> YES	<input type="checkbox"/> NO
h. Other	<input type="checkbox"/> YES	<input type="checkbox"/> NO

32. Does the accounting system provide for the recording of actual grant/contract costs according to the categories of your approved budget(s), and provide for current and complete disclosure? ☐ YES ☐ NO

33. Are time and activity distribution records maintained by funding source and project for each employee to account for actual hours (100%) devoted to your organization? ☐ YES ☐ NO

34. Do all staff members complete timesheets?
If yes attach a sample timesheet. ☐ YES ☐ NO
35. Does your organization have a Chart of Accounts? ☐ YES ☐ NO
36. Does your organization have the computer and online capacity to manage financial matters through a web-based instrument? ☐ YES ☐ NO
37. Is your organization familiar with procedures for the determination and allowance of costs in connection with federal grants and contracts? ☐ YES ☐ NO
38. Is your organization familiar with federal cost principles? ☐ YES ☐ NO

Please answer Nos. 39, 40, 41 if your organization currently receives federal funds.

39. Which one of the following OMB Circulars defining federal cost principles applies to your organization?
____ A-21 ____ A-87 ____ A-122
40. Which one of the following OMB Circulars defining federal administrative requirements applies to your organization?
____ A-102 ____ A-110
41. Who in your organization is responsible for determining allowance of costs consistent with federal cost principles governing federal grants and contracts?

Please specify name and title: _____

Phone#: _____ email: _____

PAYROLL

42. Does an official of your organization approve payroll documents? ☐ YES ☐ NO
43. Does your agency pay salaries and wages other than by check? (i.e. Direct Deposit) ☐ YES ☐ NO
44. Does your agency make payroll disbursements from a bank account restricted to that purpose? ☐ YES ☐ NO
45. Does your agency have different people prepare the payroll, sign and distribute payroll checks, and reconcile the payroll bank account monthly? ☐ YES ☐ NO
46. Does your agency use an outside payroll service to prepare payroll? **Attach a copy of the Payroll Service Agreement.** ☐ YES ☐ NO
47. If your agency does not use an outside payroll service to prepare payroll, who prepares payroll tax reports? ☐ YES ☐ NO

- | | | |
|---|------------------------------|-----------------------------|
| 48. Are payrolls paid promptly? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 49. Are timesheets reconciled to ensure that actual time is charged to the grant? (If yes, attach a sample) | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

INTERNAL CONTROLS

- | | | |
|---|-------------------------------|----------------------------------|
| 50. Are the duties of the bookkeeper/record keeper separate from cash functions - receipt or repayment or cash? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 51. Are checks signed by individual(s) whose duties exclude recording cash received, approving vouchers for payment and the preparation of payroll? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 52. Are purchase approval methods documented and communicated? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 53. Are accounting entries supported by appropriate documentation? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 54. Are cash or in-kind matching funds supported by appropriate documentation? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 55. Do you report on cash basis or accrual basis? | <input type="checkbox"/> CASH | <input type="checkbox"/> ACCRUAL |
| 56. Are employee timesheets signed and approved by appropriate personnel? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| 57. Are employees who handle funds bonded against loss by reason of fraud or dishonesty? | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

COMMENTS:

Prepared by: _____

Title: _____

Date: _____

Phone: _____

Fax #: _____

Email: _____